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UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

ALAN C. DIXON,

Petitioner,

v.

UNITED STATES OF AMERICA,

Respondent.

2:19-CV-14101 (MCA)(LDW)

JOINT STIPULATION OF DISMISSAL

Petitioner Alan Dixon and Respondent the United States of America stipulate as follows:

1. The Formal Document Request ("FDR") at issue in this proceeding was validly issued pursuant to 26 U.S.C. § 982;
2. Petitioner has produced the following documents in accordance with the FDR:
 - a. Tax Year 2015 Australian Income Tax Return for "Dixon Advisory Group Limited" with sworn certification pursuant to Fed. R. Evid. 902(11);
 - b. Tax Year 2015 Australian Income Tax Return for Alan C. Dixon with sworn certification pursuant to Fed. R. Evid. 902(11);

- c. Documentation to show Alan C. Dixon's ownership percentage of "Dixon Advisory Group Pty Limited";
- d. Constitution of "Dixon Advisory Limited";
- e. Tax Year 2015 Australian Tax Office Transcript for "ED Operations Pty Limited"; and
- f. Australian Securities Investments Commission record for "ED Operations Pty Limited" name change.

3. Documents within the scope of the FDR that are not produced within 30 days of the date of this stipulation are subject to the exclusionary rule set forth in 26 U.S.C. § 982(a);

4. The United States and the Internal Revenue Service reserve the right to seek the tax year 2016 tax return of the entity formerly known as "Dixon Advisory Group Limited" through any lawful means outside of this proceeding, and Dixon agrees not to assert the doctrines of res judicata or collateral estoppel in opposition to any such attempt to seek that document;

5. The United States and the Internal Revenue Service reserve the right to dispute, in any subsequent administrative or judicial proceeding, the accuracy or authenticity of any of the documents listed above;

6. Dixon and the United States agree that Dixon's disputed tax liabilities for the 2015 federal tax return shall be resolved in the pending case in the United States Tax Court, *Alan C. Dixon v. Commissioner*, No. 13874-19 and that this resolution: (1) does not constitute a determination of those liabilities; and (2) does not preclude nor require use of the documents identified in paragraph 2 above. Dixon may not offer in evidence in the Tax Court or any other proceeding documents requested by the Formal Document Request identified in paragraph 1 above other than the documents identified in paragraph 2 above; except that he may offer such

documents to the extent he can, pursuant to 26 U.S.C. § 982(b)(1), establish reasonable cause for the failure to provide them in response to the Formal Document Request mentioned above.

7. Dixon hereby dismisses the petition in the above-captioned action (Dkt. 1) pursuant to Rule 41(a)(1)(A)(ii) of the Federal Rules of Civil Procedure; and

8. The United States hereby withdraws its Motion to Enforce (Dkt. 4).

Dated: January 23, 2020

/s/ Glenn R. Reiser
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